

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL MEMORANDUM

SB 2262 - HB 2419

March 7, 2022

SUMMARY OF BILL AS AMENDED (015013): Directs the Tennessee Advisory Commission on Intergovernmental Relations (TACIR) to perform a study of laws in Tennessee and other states relating to restaurants licensed or permitted to serve alcoholic beverages and beer on-premise. Requires the study to look at liquor-by the-drink and other similar taxes for on-premise consumption of alcoholic beverages and beer in Tennessee, compared to other states. Additionally, the study must review staffing challenges in establishments that serve alcoholic beverages and beer, and barriers to entry in the industry.

The study must be conducted with existing TACIR resources and its findings must be reported to the Governor, the Speaker of the Senate, and the Speaker of the House of Representatives by January 1, 2023.

FISCAL IMPACT OF BILL AS AMENDED:

NOT SIGNIFICANT

Assumption:

- TACIR will use existing resources to complete the study; therefore, any fiscal impact to state or local government is considered to be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner".

Krista Lee Carsner, Executive Director

/mk

SB 2262 - HB 2419